



# Finance Act 1958

1958 CHAPTER 56

## PART V

### ESTATE DUTY

#### **31 Works of art, etc. bought at auction for public collections**

In section forty-four of the Finance Act, 1921, and in the proviso to subsection (2) of section forty of the Finance Act, 1930 (which provide that estate duty shall not become chargeable on certain sales to national institutions or other bodies or persons of works of art or other property previously exempted), and in any subsequent enactment extending the sales to which those provisions apply, the references to a sale shall not include a sale after the commencement of this Act otherwise than by private treaty.